

Attachment B
To Fee Application
Summary of PwC's Fees By Professional
August 2004

Professional Profiles

WR Grace Time Tracking - Audit
For the Month Ended Aug 31, 2004

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total Hours	Total Compensation
William Bishop	Audit Partner	27	802	19.1	\$ 15,318.20
Cleghorn Penn	Audit Partner	20+	802	1.0	\$ 802.00
Diane Howell	Audit Partner	20+	802	1.0	\$ 802.00
Richard Muir	Audit Partner	20+	802	5.0	\$ 4,010.00
Peter Woolf	Tax Partner	20+	802	2.5	\$ 2,005.00
William Todd	Audit Senior Manager National Review Manager	11	615	34.0	\$ 20,910.00
Hutcherson					
Yan Zhang	Audit Manager	10+	615	8.9	\$ 5,473.50
William Choi	Audit Manager	6	526	34.5	\$ 18,147.00
Sandra David	Audit Manager	7	526	2.0	\$ 1,052.00
Herman Schutte	Audit Manager	4	526	12.2	\$ 6,417.20
Nina Govic	Audit Senior Associate	4	369	5.9	\$ 2,177.10
Ryan Grady	Audit Senior Associate	3	332	12.2	\$ 4,050.40
Aimee Stickley	Audit Senior Associate	3	292	1.6	\$ 467.20
Stephanie Beckes	Audit Senior Associate	3	292	1.5	\$ 438.00
Pamela Reinhardt	Audit Associate	2	251	51.2	\$ 12,851.20
Lauren Misler	Audit Associate	2	213	27.6	\$ 5,878.80
		TOTAL		220.2	\$ 100,799.60

Total at Standard Rate	\$ 100,799.60
55% Accrual Rate Adjustment	\$ (55,439.78)
Total at 45% Accrual Rate	\$ 45,359.82
Total Hours	220.2

Professional Profiles

WR Grace Time Tracking - Sarbanes
For the Month Ended Aug 31, 2004

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total Hours	Total Compensation
William Bishop	Audit Partner	27	802	0.9	\$ 721.80
Zahid Fakay	Audit Senior Manager	10+	615	9.0	\$ 5,535.00
John Newstead	Audit Senior Manager	10+	615	51.5	\$ 31,672.50
Thomas Kalinosky	Audit Senior Manager	10+	615	1.0	\$ 615.00
Mauren Driscoll	Audit Manager	5	526	15.2	\$ 7,995.20
Herman Schutte	Audit Manager	4	526	95.8	\$ 50,390.80
Nina Govic	Audit Senior Associate	4	369	64.6	\$ 23,837.40
Hesham Hamed	Audit Associate	1	292	12.0	\$ 3,504.00
Joseph Daniel Meenan	Audit Associate	1	213	83.5	\$ 17,785.50
		TOTAL		333.5	\$ 142,057.20

Total at Standard Rate	\$ 142,057.20
35% Accrual Rate Adjustmest	\$ (49,720.02)
Total at 65% Accrual Rate	\$ 92,337.18
Total Hours	333.5

Total Fee Requested August 2004	\$ 137,697.00
Total Hours August 2004	553.7

Time Spent Tracking Time for Reporting to the U.S. Bankruptcy Court (refer to attached file for details)

Total Cost of Time Tracking	\$ 6,594.40
Less 55% rate reduction	\$ (3,626.92)
Total Cost of Tracking Time Billed to Grace	\$ 2,967.48
Total Hours Spent Tracking Time	23.4

Summary of PwC's Fees By Project Category:
August 2004

Project Category	Total Hours	Total Fees
01-Assets Analysis and Recovery		
02-Asset Disposition		
03-Business Operations		
04-Case Administration		
05-Claim Analysis Objection & Resolution (Asbestos)		
06-Claim Analysis Objection & Resolution (Non-asbestos)		
07-Committee, Creditors', Noteholders', or Equity Holders'		
08-Employee Benefits/Pension		
09-Employee Applications, Applicant		
10-Employment Applications, Others		
11-Financing		
12-Fee Applications, Others	23.4	\$2,967.48
13-Financing		
14-Hearings		
15-Litigation and Litigation Consulting		
16-Plan and Disclosure Statement		
17-Relief from Stay Proceedings		
18-Tax Issues		
19-Tax Litigation		
20-Travel- Non-working		
21-Valuation		
22-ZAI Science Trial		
23-ZAI Science Trial- Expenses		
24-Other		
25-Accounting/Auditing	553.7	\$137,697.00
26-Business Analysis		

27-Corporate Finance		
28-Data Analysis		
TOTAL:	577.1	\$140,664.48

**Expense Summary
August 2004**

Expense Category	Service Provider	Total Expenses
Transportation	N/A	\$2,375.85
Lodging	N/A	\$1,911.30
Sundry	N/A	
Business Meals	N/A	\$363.28
TOTAL:		\$4,650.43